



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 12-2006

Important December Deadlines

December 31, 2006, is the deadline for submitting 2007 CPA firm renewal and peer review compliance information to the Board.

In November, the Board notified all registered firms that paper firm renewal/peer review compliance forms would not be mailed this year.

Instead, firms renew their registrations and provide peer review compliance information on-line through the Board's website, www.nccpaboard.gov.

In the first two weeks of on-line firm renewal, about 30% of firms completed the on-line renewal process.

For additional information regarding on-line firm renewal/peer review compliance, please see the November issue of the *Activity Review*.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 8M .0106.

Such action may include a conditional license, civil penalty, and suspension of each CPA firm member's CPA certificate.

In addition, December 31, 2006, is the date by which active licensees must complete the CPE requirement to be eligible for certificate renewal in 2007.

As part of the annual CPE requirement, active licensees must complete at least eight hours of non-self-study CPE each year.

All active licensees must also complete either a two hour group-study course or a four hour self-study course on professional ethics and conduct.

A non-resident licensee may satisfy this requirement by completing the ethics requirements in the jurisdiction in which he or she resides.

A complete list of Board-approved ethics CPE courses is available on the Board's website, www.nccpaboard.gov.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but the CPA has completed them by June 30, the Board may change the CPA's status from active to conditional and require the payment of a civil penalty of \$100.00 for the first such failure within a five calendar year period; place the CPA on conditional status again and require the payment of a civil penalty of \$250.00 for the second such failure within a five calendar year period; and deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 for the third such failure within a five calendar year period.

If you have questions about firm renewal, peer review compliance, or the CPE requirement, please contact Buck Winslow at (919) 733-1421 or buckw@nccpaboard.gov or contact Lisa Moy at (919) 733-1423 or lmoy@nccpaboard.gov.

New Exam Diagnostic Reports

The AICPA recently announced a new diagnostic report effective with the October/November 2006 testing window.

Individuals who sat for the Exam during the fourth quarter of 2006 are encouraged to review the samples of the new diagnostic reports and the diagnostic reports FAQs which are available on the AICPA's exam web site, www.cpa-exam.org.

New On-Line Services

**Firm Renewal/Peer Review
Compliance**

Address Changes

CPE Carryforward

www.nccpaboard.gov

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Disciplinary Actions

Stephon Newkirk, #26132
Stephon Newkirk, CPA, PA
Greenville, NC 10/23/2006

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on October 23, 2006, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondents and this matter.
3. Respondents received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondents made no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondents were present at the Hearing and were not represented by counsel.
7. Respondent Stephon Newkirk (Respondent) is the holder of a certificate as a Certified Public Accountant in North Carolina and is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 8 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. Respondent Stephon Newkirk, CPA, PA. (hereinafter "Respondent firm") is a registered certified public accounting professional corporation in North Carolina.

Count 1

9. Respondent failed to timely pay his individual federal tax returns for 1998 and 2001. Respondent failed to timely file and pay his individual federal tax

returns for 1999 and 2000. Tax, penalty, and interest owed on these returns totaled \$35,895.56.

10. Respondent failed, on behalf of Respondent firm, to timely file employer's quarterly federal tax returns for 1999-03, 1999-06, 1999-09, 1999-12, 2000-03, 2000-09, 2000-12, 2001-03, 2001-09, 2001-12, 2002-03, 2002-06, 2002-09, 2002-12, 2003-03, 2003-06, and 2003-09. Taxes owed on these returns totaled \$10,442.06.

11. On January 25, 2005, the Internal Revenue Service (IRS) and Respondent agreed to an order in which Respondent consented to his indefinite suspension from practice before IRS.

Count 2

12. In completing his 2003-2004 individual certificate renewal, Respondent claimed that he completed forty-five (45) CPE hours in 2002 when, in fact, he had only completed forty-three (43) CPE hours. Thus, with carryforward hours from 2001 CPE, Respondent should have only claimed fifteen (15) CPE hours of carryforward rather than the seventeen (17) hours that he claimed.

13. In completing his 2004-2005 individual certificate renewal, Respondent claimed twenty-three (23) hours of CPE earned in 2003 and seventeen (17) hours of carryforward from 2002 CPE. Respondent's correct carryforward from 2002 CPE should have been fifteen (15) CPE hours rather than seventeen (17) CPE hours thus reducing his 2003 CPE hours to thirty-eight (38) CPE hours. Respondent took no CPE between January 1, 2004, and July 1, 2004, so Respondent did not have the forty (40) CPE hours required to renew his individual certificate on conditional status for the 2004-2005 license year.

14. In completing his 2005-2006 individual certificate renewal, Respondent claimed forty (40) CPE hours in 2004 when, in fact, he had only completed thirty-three (33) CPE hours. Since Respondent had no carryforward hours from 2003, Respondent had insufficient CPE hours to renew his individual CPA certificate.

CONCLUSIONS OF LAW

1. Respondents' actions as set out in Counts 1 and 2 above constitute violations of NCGS 93-12(8b)a and 93-12(9)e, and 21 NCAC 8N .0201, .0202(a), .0202(b)(3), .0202(b)(4), .0203(b)(1), .0204(a), and .0207.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Stephon Newkirk, is hereby permanently revoked.
2. The firm registration for Respondent firm, Stephon Newkirk, CPA, PA, is hereby revoked.

2007 Board Meetings

January 22
February 19
March 22*
April 24
May 23
June 26**
July 23
August 20
September 19
October 18
November 19
December 19

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Items to be considered for placement on the agenda must be submitted to the Board's Executive Director at least two weeks prior to the meeting date.

The agenda for each meeting is posted on the Board's web site, www.nccpaboard.gov, approximately one week prior to the date of the meeting.

*1:00 p.m.
**Greensboro

Notice of Apparent Violation and Demand to Cease and Desist

Robert A. DiNubila, Respondent

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to NCGS §93-6, “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice,” and,

WHEREAS, Respondent Robert A. DiNubila (hereinafter “Respondent DiNubila”) is not currently licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent DiNubila allowed his name to appear on a résumé, employment application, press release, and journal subscription which identify him as a “CPA” or “Certified Public Accountant,” thereby conveying the impression that he is authorized to engage in the public practice of accountancy, using a title other than ‘accountant’ when, in fact, he is not lawfully authorized to use the title “certified public accountant” or “CPA” in this State. Such a representation is misleading and contrary to NCGS §93-6.

THEREFORE, Respondent DiNubila is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from use of the title “certified public accountant” or “CPA” and identify himself only as “accountant.”

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to by:

Robert A. DeNubila

10/03/2006

NC State Board of CPA Examiners

Reclassifications

The following applications for reclassification were approved by the Board at its November 20, 2006, meeting:

Reinstatement

Kendra Beveridge Boyle, #23013
Tammie B. Cartledge, #26097
Lawrence Ray Crews, #29411
Thomas Patrick Dunleavy, #26697
Amy Elizabeth Johnson, #19000
Kelly Campbell Kidney, #29965
Kris Eller Ruckman, #17756
Sidney Elizabeth Small, #27649
Jennifer Hefner Ward, #21587
Michael Anthony Winner, #21872
Sarah Lynne Wolf, #26014

Reissuance of New Certificate

Theresa L. Boyd, #17390
Charlotte Humphrey DePalmo, #23592
Craig Lamar Foster, #18402
Nicole Lindley Hendren, #24536
James Michael Teal, #12797

Retired

“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 08A.0301(b)(23)].

Roger Lee Blanchard #20090
William Alexander Spencer #10127

CPE Carryforward Now On-Line

Licensees can now verify their CPE carryforward through the Board’s website, www.nccpaboard.gov.

To verify your hours, use the “Licensee Search” function of the web site to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the “details” link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Lisa Moy at lmoy@nccpaboard.gov.

On-Line Address Changes

Licensees and firms can now make address changes on-line through the “Address Update” link on the Board’s website, www.nccpaboard.gov.

To make an address change on-line, a licensee must use his or her Social Security number and CPA certificate number.

Firms must use the firm number and the certificate number of the supervising CPA of record.

Licensee and firm address changes are made in real time and can be verified through the “Licensee Search” portion of the Board’s web site.

Exam candidates must submit address changes by mail, fax, or e-mail.

Board Office Closed

The Board office will be closed Monday, December 25, 2006, and Tuesday, December 26, 2006, for Christmas.

The Board office will be closed Monday, January 1, 2007, for New Year’s Day.

Disciplinary Actions

Jerry Uriah Britt, #13952
Mount Olive, NC 11/20/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13952 as a Certified Public Accountant.
2. Respondent failed to timely file his individual federal and state tax returns for 2001, 2002, 2003, and 2004. The outstanding tax liability for 2001-2004 federal tax returns was \$4,101.00 and has been paid with penalties and interest. The outstanding tax liability for 2001-2004 state tax returns was \$3,452.00 and has been paid with penalties and interest.
3. On May 22, 2006, Respondent entered a guilty plea to two (2) counts of willfully failing to file his North Carolina personal tax returns for 2003 and 2004. Respondent was thereupon convicted and sentenced to ninety (90) days in custody, which sentence was suspended, and Respondent was placed on twelve (12) months of supervised probation. In addition, Respondent was required to perform ninety-six (96) hours of community service and pay a four hundred dollar (\$400.00) fine.
4. During the period from 2001 through 2003, Respondent failed to pay employer withholdings for nine (9) quarters in the amount of \$11,763.42. The outstanding balance of \$10,542.00 is being paid in monthly installments of five hundred dollars (\$500.00).
5. Respondent was also a respondent in at least three prior Consent Orders with this Board pertaining to failures to timely obtain peer reviews and failures to comply with Board Orders.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 93-12(9)b, (9)d and (9)e, and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(b), and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Jerry Uriah Britt, is hereby permanently revoked.

David N. Hemphill, #11778
Asheville, NC 11/20/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. At all times relevant Respondent was the holder of North Carolina certificate number 11778 as a Certified Public Accountant or was eligible for reissuance of Respondent's CPA license.
2. Respondent informed the Board in a January 31, 2004, letter that he had failed to complete a peer review required by the statutes and laws for the firm, David N. Hemphill, CPA.
3. The Board issued an Order on December 20, 2004, suspending Respondent's CPA certificate and firm registration for at least thirty (30) days and until the Board received his peer review.
4. On November 14, 2005, the Board received Respondent's peer review re-

port, letter of comments, letter of response, and letter of acceptance.

5. Respondent's peer review resulted in an adverse opinion with a noted deficiency of failure to comply with the annual continuing professional education (CPE) requirement of the Board.
6. Board staff wrote to Respondent requesting the certificates of completion for his CPE for 2000, 2001, 2002, 2003, and 2004.
7. In the certificates of completion that Respondent provided, there was only proof of completion for three (3) hours of CPE for calendar year 2002.
8. However, on his 2003-2004 individual certificate renewal which Respondent completed and signed, "...under penalties of perjury...", on June 30, 2003, Respondent stated that he had completed thirty-six (36) hours of CPE during the calendar year 2002. Respondent's North Carolina CPA certificate had been renewed by the Board for 2003-2004 based on the inaccurate information provided on the certificate renewal.
9. Respondent knew or should have known in June of 2003 that he was ineligible to renew his certificate for 2003-2004 because he failed to comply with CPE requirements as mandated by 21 NCAC .08G .0401(e).
10. Nonetheless, Respondent continued to practice as a CPA for five hundred thirty-eight (538) days until, as described above, his certificate was suspended on December 20, 2004, for violation of 21 NCAC 8M .0102 (current rule 8M .0105).
11. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the

Hemphill
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Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

10/04/06	Erin Wells Brown	Gastonia, NC	11/06/06	Bryan Henderson Jeter	Greer, SC
10/05/06	Melissa Mims Stallings	Greensboro, NC	11/06/06	Mary Beth Reinbold	Kohler, WI
10/06/06	Robert Alan Niblock	Lewisville, NC	11/06/06	James Tunstall Rolls, Jr.	Asheboro, NC
10/16/06	Samuel Wesley Black	Austin, CO	11/07/06	Kelly T. Davis	Leawood, KS
10/16/06	Jill C. Cannady	Durham, NC	11/07/06	John Stuart McKissick	SAUDIARABIA
10/16/06	Michael Lawton Cannady	Cary, NC	11/08/06	Mark Talcott Farrar	Marietta, GA
10/16/06	Randal Keith Edwards	Vilas, NC	11/08/06	Philip Ambrose Fitzpatrick, III	Agoura Hills, CA
10/20/06	Jada Bunton Cannon	Hickory, NC	11/14/06	Ashley Truly McMillan	Fayetteville, NC
10/24/06	James Leamon Brown	Laurinburg, NC	11/20/06	Pamela Gray Matthews	Cary, NC
11/06/06	Wayne Morris Coble	Concord, NC	11/27/06	Michele Mercedes Dubay	Morrisville, NC
11/06/06	Melissa Raye Fiss	Washington, DC	11/27/06	Bruce Hofler Milam	Durham, NC

Certificates Issued

At its November 20, 2006, meeting, the Board approved the following applications for licensure:

Ransford Ebo Banson	John F. Healy	Daniel Anderson Puryear
Richard G. Bauer	Matt Christopher Hinnant	John Wesley Quick, III
Kerri Kolody Berryman	Karen T. Horky	Justin Alexander Reese
James C. Bourke	Keith Eric Howard	Gina Eastridge Reynolds
Mary Alice Boyd	John Randal Huskins	Keri Ann Rutland
Charles Memphrey Britt, III	Nathan R. Iles	Jordan Thomas Samuel
Mary Umphlett Broglin	Lindsay Anne Kellam	Paul David Shilling
Synethia Denise Bromell	Dustin Michael Kern	David Alton Sisk
Dana Jeanette Call	Alyson McCoy Lanier	Jessica A. Stanley
Christopher Mark Cary	Mark Ray Lemmond	Jennifer Grace Stevenson
Annie Cheewing Chan	Daniel Woo Lim	Xiaohong Sun
Michele Yee-Yu Chao	Justin Michael Long	Nathanael Jackson Tarwasokono
Roderick Bruce Chisholm	Cheryl Lynn Lyon	Jeremy Scott Taylor
Summer Raub Comer	Clint Howard Maddox	James Lee Thacker
Christopher A. Coy	Allan C. Mark	Stephanie Ann Thomas
Micaela Kathleen Cuda	Adam C. Martin	Rick Samuel Thompson
Ashley Justin John Dalnoot	Brian M. May	Richard Charles Tirrell
Lauren Elizabeth Dalton	Robert Geoffrey McMurry	David Jacob Townsend
Patricia Anne Eifler	Robert John Migliaccio	Christopher Allen Van Dyke
Steven Burrell Farrar	Lauren Margaret Minch	Justin Timothy Walter
Maureen Lynn Fegley	Venus Ann Mitchell	Jeffrey Steven Weegar
Kate Anne FitzPatrick	Samuel G. Monteith	Jason Patrick Wells
Rachel Lynn Fleming	Matthew Paul Mrosek	Victoria P. Whetzel
Kristin M. Grabofski	Kathleen Margaret Muga	Joseph Dorson White, III
Christina Hope Haisty	Michael Ray Oswalt	Benjamin Mims Whitlock
Sara Johnston Halperin	Deepa Indravadan Patel	Graham M. Wienke
Helen M. Harper	John G. Petralia	Stanley Albart Wilson

Hemphill *continued from page 4*

Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to comply with generally accepted accounting principles and generally accepted auditing standards as set out above constitutes violations of NCGS 93-12(9)e and 21 NCAC 8N .0209 and .0403.
3. Respondent's false representation of the CPE information as provided on his 2003-2004 certificate renewal as set out above constitutes violations NCGS 93-12(8b) and 93-12(9), and 21 NCAC 8G .0401(e), 8N .0201, .0202(b)(3) and (4), and .0203.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate shall be revoked for a period of two years from the date this Order is approved by the Board and Respondent must submit to the Board a request for modification of discipline prior to submitting any application for reissuance of his certificate;
2. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty within six months of the date this Order is approved by the Board;
3. Respondent shall remit administrative costs of five hundred dollars (\$500.00) with this Order;
4. In the six (6) months prior to submitting any application for reissuance, Respondent must complete forty (40) additional hours of CPE in a group-study format. Said forty (40) hours of CPE may not be used to meet the continuing pro-

fessional education requirements for either reissuance or renewal;

5. Included in the forty (40) hours of CPE required for reissuance, Respondent must complete the North Carolina Association of Certified Public Accountants eight (8) hour group-study course entitled "NC Accountancy Law, Ethics, Principles and Professional Responsibilities" in order to meet the eight (8) hour accountancy law course requirement pursuant to 21 NCAC 8F .0504; and
6. Upon reissuance of his CPA certificate and firm registration, Respondent must have all audits, reviews, and compilations reviewed by a reviewer approved by the Board until such time as Respondent receives an unmodified opinion on a peer review containing audits, reviews, and compilations.

Jack M. Price, #16022
Chapel Hill, NC 11/20/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 16022 as a Certified Public Accountant.
2. Respondent was a CPA employee of a duly registered CPA professional limited liability partnership (CPA firm).
3. On or about April 12, 2005, Respondent, without authorization, and while still employed at CPA firm, e-mailed a copy of the CPA firm client list to himself at Respondent's home.
4. Some time after Respondent had decided to resign from CPA firm, but prior to date he informed his employer of his plan to resign, Respondent, without authorization from his employer, accessed client files at the CPA firm on October 2 and 3, 2005, retaining copies of tax returns for CPA firm's clients including at least seven companies and three individuals.
5. Respondent subsequently resigned from the CPA firm effective October 3,

2005, and, without CPA firm authorization took with him copies of client records belonging to the CPA firm.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0203 and .0205(a).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Did You Know...

- North Carolina has more than 17,000 individuals on active status?
- nearly 15,500 active licensees live in North Carolina?
- one North Carolina licensee lives in Alaska and two North Carolina licensees live in Hawaii?
- three licenses issued in the 1940s are still active?
- 117 North Carolina candidates passed the Uniform CPA Exam during the July-August 2006 testing window?

2007 Board Calendar

(Dates subject to change)

January 1	–	Office Closed - New Year's Day
January 15	–	Office Closed - Dr. Martin Luther King, Jr., Day
January 22	–	Board Meeting - Raleigh
January 31	–	Final Deadline for 2007 Firm Renewal & Peer Review Compliance Info
February 19	–	Board Meeting - Raleigh
March	–	On-Line Certificate Renewal Available
March 22	–	Board Meeting - Raleigh
April 6	–	Office Closed - Good Friday
April 24	–	Board Meeting - Raleigh
May 23	–	Board Meeting - Raleigh
May 28	–	Office Closed - Memorial Day
June 26	–	Board Meeting - Greensboro
June 30	–	Certificate Renewal Deadline
July 4	–	Office Closed - Independence Day
July 23	–	Board Meeting - Raleigh
August 20	–	Board Meeting - Raleigh
September 3	–	Office Closed - Labor Day
September 19	–	Board Meeting - Raleigh
October 18	–	Board Meeting - Raleigh
November	-	On-Line Firm Renewal/Peer Review Compliance Available
November 12	–	Office Closed - Veterans' Day
November 19	–	Board Meeting - Raleigh
November 22-23	–	Office Closed - Thanksgiving
December 19	–	Board Meeting - Raleigh
December 24-26	–	Office Closed - Christmas
December 31	–	2008 Firm Renewal/Peer Review Compliance Info Due



State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
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Signature _____ Date _____

Mail to: NC State Board of
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Fax to: 919-733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 08J .0107.